



DECLARATION AND POWER OF ATTORNEY

Attorney's Docket No.
17410-00007

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **SYSTEM AND METHOD FOR ALLOCATING OPERATING EXPENSES**, the specification of which:

(check one) is attached hereto

was filed on December 6, 2000 as Application Serial No. 09/731,161,
and was amended on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations §1.56(a).

I hereby claim priority benefits under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112. I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.	Filing Date	Status (patented, pending, abandoned)
_____	_____	_____
_____	_____	_____
_____	_____	_____

I hereby claim the benefit under Title 35, United States Code §119(c) of any United States provisional application(s) listed below:

Application Serial No.	Filing Date	Additional provisional application numbers are listed on a supplemental priority sheet attached hereto.
_____	_____	_____
_____	_____	_____
_____	_____	_____

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. (*list name and registration number*)

John S. Beulick, Reg. No. 33,338; Patrick W. Rasche, Reg. No. 37,916; Michael Tersillo, Reg. No. 42,180; Gordon F. Sieckmann, Reg. No. 28,667; Bruce T. Atkins, Reg. No. 43,476; Alan L. Cassel, Reg. No. 35,842; Stephen R. Cooper, Reg. No. 42,437; Robert E. Slenker, Reg. No. 45,112; Donald R. Holland, Reg. No. 35,197; and Natu J. Patel, Reg. No. 39,559; Robert B. Reeser III, Reg. No. 45,548 all of Armstrong Teasdale, One Metropolitan Square, Suite 2600, St. Louis, MO 63102-2740

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application and any patent issued thereon.

SOLE OR FIRST INVENTOR:

Full Name: Jose Alberto Cepeda
Signature: Jose Cepeda Date: 3/29/01
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Citizenship: United States
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SECOND JOINT INVENTOR, IF ANY:

Full Name: _____
Signature: _____ Date: _____
Residence: _____
Citizenship: _____
Post Office Address: _____

THIRD INVENTOR, IF ANY:

Full Name: _____
Signature: _____ Date: _____
Residence: _____
Citizenship: _____
Post Office Address: _____